

STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD

IN RE: WALNUT TELEPHONE COMPANY	DOCKET NOS. TCU-03-12 TF-04-109
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ORDER APPROVING TARIFF AND ISSUING CERTIFICATE

(Issued May 3, 2004)

On April 6, 2004, Walnut Telephone Company (Walnut) filed a proposed local exchange tariff with the Utilities Board (Board) providing the terms, conditions, and rates for local exchange service in the listed exchanges. The proposed tariff has been identified as Docket No. TF-04-109.

On September 25, 2003, the Board issued an order in Docket No. TCU-03-12 approving Walnut's application to provide service in the listed exchanges and approving concurrence in the exchange maps filed by Iowa Telecommunications Services, Inc., d/b/a Iowa Telecom (Iowa Telecom). The order stated that a certificate would be issued when Walnut obtained an approved tariff setting forth the prices, terms, and conditions of local exchange service in Iowa. Walnut requests the Board approve the proposed tariff and grant it a certificate to provide service in the listed exchanges.

The Board has reviewed the proposed tariff and finds that it substantially complies with Board rules for the filing and processing of tariff pages. The tariff

contains the rates for both business and residential customers. Notice was provided to all affected carriers. The Board will approve the tariff effective the date of this order and issue Walnut a certificate of public convenience and necessity concurrent with this order.

IT IS THEREFORE ORDERED:

1. The tariff filed by Walnut Telephone Company on April 6, 2004, is approved effective the date of this order.
2. A certificate identified as Certificate No. 0281, is being issued to Walnut Telephone Company concurrently with this order.

UTILITIES BOARD

/s/ Diane Munns

/s/ Mark O. Lambert

ATTEST:

/s/ Judi K. Cooper
Executive Secretary

/s/ Elliott Smith

Dated at Des Moines, Iowa, this 3rd day of May, 2004.